

EXHIBIT 26

Fill in this information to identify the case:

Debtor Highland Capital Management, L.P.
United States Bankruptcy Court for the: Northern District of Texas
(State)
Case number 19-34054

Official Form 410 Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

| | | | |
|---|--|---|--|
| 1. Who is the current creditor? | See summary page Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____ | | |
| 2. Has this claim been acquired from someone else? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____ | | |
| 3. Where should notices and payments to the creditor be sent? | Where should notices to the creditor be sent? See summary page | Where should payments to the creditor be sent? (if different) | |
| Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | | | |
| | Contact phone <u>9726284100</u> | Contact phone _____ | |
| | Contact email <u>gscott@myersbigel.com</u> | Contact email _____ | |
| Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____ | | | |
| 4. Does this claim amend one already filed? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY | | |
| 5. Do you know if anyone else has filed a proof of claim for this claim? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____ | | |

Part 2: Give Information About the Claim as of the Date the Case Was Filed

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| 6. Do you have any number you use to identify the debtor? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____ |
| 7. How much is the claim? \$ <u>See attached Exhibit "A"</u> | Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). |
| 8. What is the basis of the claim? | Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>See attached Exhibit "A"</u> |
| 9. Is all or part of the claim secured? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) |
| | Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) |
| | Amount necessary to cure any default as of the date of the petition: \$ _____ |
| | Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable |
| 10. Is this claim based on a lease? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____ |
| 11. Is this claim subject to a right of setoff? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____ |

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| <p>12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p> | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Check all that apply:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____ <input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____ <input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____ <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____ <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____ <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies. \$ _____ <p>* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.</p> |
| <p>13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.</p> <p>\$ _____</p> | |

Part 3: Sign Below

**The person completing
this proof of claim must
sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, and both.

years, or both.
18 U.S.C. §§ 152, 157, and
3571.

Check the appropriate box:

- I am the creditor.
 - I am the creditor's attorney or authorized agent.
 - I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
 - I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/08/2020
MM / DD / YYYY

/s/Grant Scott

Signature

Print the name of the person who is completing and signing this claim:

Name Grant Scott
First name Middle name Last name

Title Trustee

The Dugaboy Investment Trust, as successor-in-interest to the Canis

Address

Contact phone



For phone assistance: Domestic (877) 573-3984 | International (310) 751-1829

| | | | |
|---|---|----------------------------------|--|
| Debtor: 19-34054 - Highland Capital Management, L.P. | | | |
| District: Northern District of Texas, Dallas Division | | | |
| Creditor: The Dugaboy Investment Trust, as successor-in-interest to the Canis Major Trust 300 Crescent Court, Ste. 700 Dallas, TX, 75201 Phone: 9726284100 Phone 2: Fax: Email: gscott@myersbigel.com | Has Supporting Documentation: Yes, supporting documentation successfully uploaded | | |
| | Related Document Statement: | | |
| | Has Related Claim: No | | |
| | Related Claim Filed By: | | |
| | Filing Party: Authorized agent | | |
| | Amends Claim: No | | |
| | Acquired Claim: No | | |
| Basis of Claim: See attached Exhibit "A" | Last 4 Digits: No | Uniform Claim Identifier: | |
| Total Amount of Claim: See attached Exhibit "A" | Includes Interest or Charges: No | | |
| Has Priority Claim: No | Priority Under: | | |
| Has Secured Claim: No | Nature of Secured Amount: Value of Property: | | |
| Amount of 503(b)(9): No | Annual Interest Rate: | | |
| Based on Lease: No | Arrearage Amount: | | |
| Subject to Right of Setoff: No | Basis for Perfection: Amount Unsecured: | | |
| Submitted By: Grant Scott on 08-Apr-2020 3:30:08 p.m. Eastern Time | | | |
| Title: Trustee | | | |
| Company: The Dugaboy Investment Trust, as successor-in-interest to the Canis Major Trust | | | |

Exhibit A

The Dugaboy Investment Trust, as successor-in-interest to The Canis Major Trust (“Claimant”), is a limited partner in the Debtor. Debtor’s tax return for 2008 is being audited and as a result the partnership and/or general partner may be liable to the limited partners. In addition, for certain years during the period from 2004 through 2018, the Debtor did not make tax distributions to the limited partners. Accordingly, Claimant may have a claim(s) against the Debtor. Claimant has requested information from the Debtor to ascertain the exact amount of its claim(s). This process is on-going. Additionally, this process has been delayed due to the outbreak of the Coronavirus. Claimant is continuing to work to ascertain the exact amount of its claim and will update its claim in the next ninety days.